Amendments to the Claims:

The following listing of claims will replace all prior versions, and listings, of claims in the application:

- 1. (Currently Amended) A particulate matter combustion catalyst comprising an NO oxidation catalyst and an NO₂ decomposition catalyst, wherein the NO oxidation catalyst comprises a catalyst component selected from the group consisting of platinum, gold, ruthenium, rhodium, iridium, palladium and mixtures thereof, carried on an acidic first carrier selected from the group consisting of silica, silica alumina, zeolite with an SiO₂/Al₂O₃ ratio of 40 or greater, tungstic acid/zirconia, antimonic acid/alumina, and mixtures thereof, and the NO₂ decomposition catalyst comprises a catalyst component selected from the group consisting of the transition metals, carried on a second carrier selected from the group consisting of titania, zirconia, titania-zirconia, alumina, and mixtures thereof, and wherein the NO oxidation catalyst and the NO₂ decomposition catalyst are separate powders present in a randomly mixed state in the particulate matter combustion catalyst.
- 2. (Currently Amended) A particulate matter combustion catalyst comprising an NO oxidation catalyst and an NO₂ decomposition catalyst, wherein the NO oxidation catalyst comprises a catalyst component selected from the group consisting of platinum, gold, ruthenium, rhodium, iridium, palladium and mixtures thereof, carried on an acidic first carrier selected from the group consisting of silica, silica alumina, zeolite with an SiO₂/Al₂O₃ ratio of 40 or greater, tungstic acid/zirconia, antimonic acid/alumina, and mixtures thereof, and the NO₂ decomposition catalyst comprises at least one metal selected from among alkali metals and alkaline earth metals, and a catalyst component selected from the group consisting of platinum, gold, ruthenium, rhodium, iridium, palladium and mixtures thereof, carried on a second carrier selected from the group consisting of titania, zirconia, titania-zirconia, alumina, and mixtures thereof, and wherein the NO oxidation catalyst and the NO₂

decomposition catalyst are separate powders present in a randomly mixed state in the particulate matter combustion catalyst.

- 3. 6. (Canceled)
- 7. (Previously Presented) A particulate matter combustion catalyst according to claim 1, wherein said NO oxidation catalyst and said NO₂ decomposition catalyst are carried on a particulate matter filter.
- 8. (Previously Presented) A particulate matter combustion catalyst according to claim 2, wherein said NO oxidation catalyst and said NO₂ decomposition catalyst are carried on a particulate matter filter.
 - 9. 14. (Canceled)
- 15. (New) The particulate matter combustion catalyst according to claim 1, wherein the NO oxidation catalyst is platinum carried on tungstic acid/zirconia, and the NO₂ decomposition catalyst is iron carried on alumina.
- 16. (New) The particulate matter combustion catalyst according to claim 1, wherein the NO oxidation catalyst is platinum carried on tungstic acid/zirconia, and the NO₂ decomposition catalyst is platinum and barium carried on alumina.